

GUIDE TO PREPARING BUDGET DETAIL

Budget information should be supported in at least the level of detail described below.

Personnel - List all staff positions by title. Give annual salary, percentage of time assigned to the project, and total cost for the budget period.

Fringe Benefits - Identify the percentage used, the basis for its computation, and the types of benefits included.

Travel - Specify the mileage, per diem, estimated number of trips in-State and out-of-State, and other costs for each type of travel.

Equipment - Identify each item to be purchased which has an estimated acquisition cost of \$5,000 or more per unit and a useful life of more than one year. Items with a unit cost of less than \$5,000 are deemed to be supplies, pursuant to 40 CFR 31.3 and 30.2.

Supplies - “Supplies” means all tangible personal property other than “equipment”. The budget detail should identify categories of supplies to be procured (e.g., laboratory supplies or office supplies).

Contractual - Identify each proposed contract and specify its purpose and estimated cost.

Other - List each item in sufficient detail for EPA to determine the reasonableness and allowability of its cost.

Indirect Charges - If indirect charges are budgeted, indicate the approved rate and base.

Budget Detail - Page 1**Personnel**

<u>Position/Title</u>	<u>Annual Salary</u>	<u>Percent of Time Assigned to Project</u>	<u>Amount</u>	<u>Total</u>
Project Manager	\$70,000	50%	\$ 35,000	
Env. Specialist	\$60,000	100%	60,000	
Env. Health Tech	\$45,000	100%	45,000	
Accountant	\$50,000	50%	<u>25,000</u>	
Total Personnel				\$165,000
<u>Fringe Benefits</u>	- 20.0% of Basic Salary - Includes Retirement, Health Benefits, Annual & Sick Leave, and Life Insurance		\$ 33,000	33,000

Travel

<u>In-State Travel</u>		
Travel for meeting and inspections: 100 miles per trip @\$.25 per mile, 40 trips	\$	1,000
<u>Out of State Travel -</u>		
Travel for EPA meetings		
- Per Diem - 4 people x \$100 per night x 2 nights	\$	800
- Airfare - 4 x \$500 round trip		2,000
- Incidental - 4 x \$50		<u>200</u>
	\$	3,000
Total Travel		4,000
<u>Equipment</u> - Level A Protective Clothing and Respirator Apparatus (2 @ \$5,000)	\$	10,000
		10,000
<u>Supplies</u> - Office Supplies	\$	2,000
- Laboratory Supplies (solvents, glassware reagents, rubber gloves,)		<u>3,000</u>
Total Supplies		5,000

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<u>Contractual</u>	- Consultant services to design data tracking system	\$ 136,000	
	- Audit	\$ <u>1,325</u>	
	Total Contractual		\$ 137,325
<u>Other</u>	- Long Distance Telephone Calls	\$ 8,000	
	Postage	1,000	
	Printing and Reproduction	<u>2,200</u>	
	Total Other		\$ <u>11,200</u>
<u>Total Direct Costs</u>			\$ 365,525
<u>Indirect Charges</u>	- \$244,525* x 25%	\$ 61,131	<u>61,131</u>
	*Indirect cost base includes Total Direct Costs (\$365,525) less Equipment (\$10,000) and less the amount of each contract in excess of \$25,000 (\$111,000)		
<u>Total Project Costs</u>			\$ <u>426,656</u>